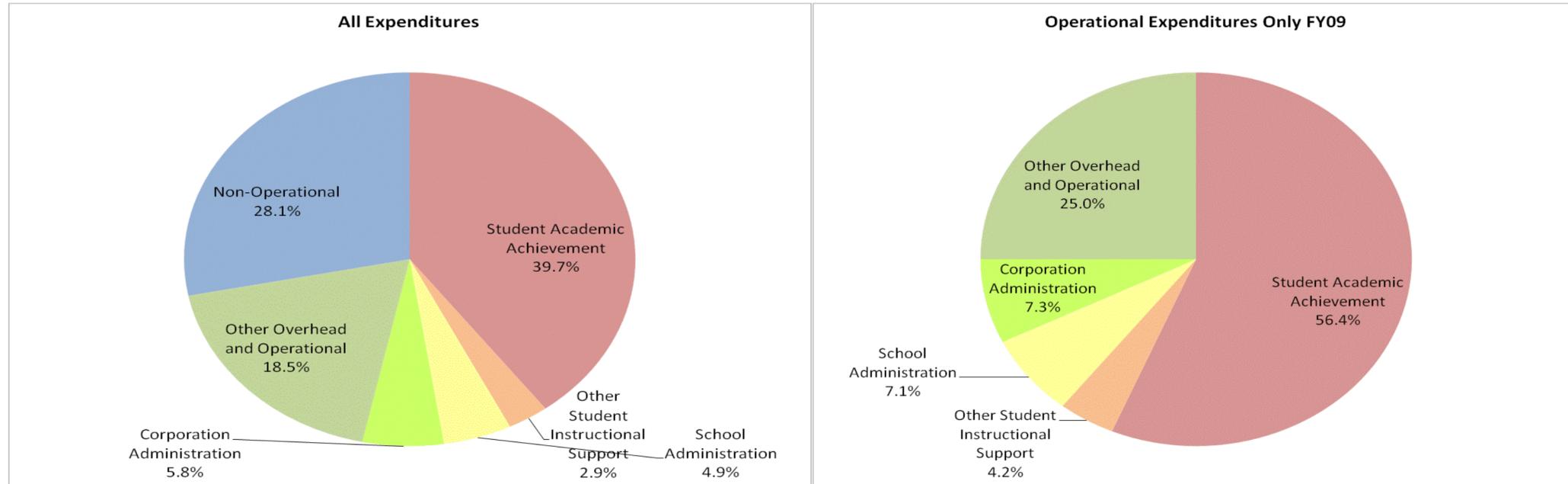


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Westfield-Washington Schools (3030)**

Westfield-Washington Schools (3030)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$10,794,405	35.5%	\$23,459,546	43.5%	\$27,617,966	40.4%	\$28,703,671	39.7%
Student Instructional Support	\$1,941,340	6.4%	\$3,434,064	6.4%	\$4,599,586	6.7%	\$5,660,840	7.8%
Overhead and Operational	\$7,661,764	25.2%	\$11,885,438	22.1%	\$14,952,484	21.9%	\$17,558,644	24.3%
Nonoperational	\$10,013,948	32.9%	\$15,104,140	28.0%	\$21,132,642	30.9%	\$20,319,030	28.1%
Grand Total	\$30,411,457		\$53,883,187		\$68,302,677	34%	\$72,242,185	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	41.9%	49.9%	47.2%	47.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Westfield-Washington Schools (3030)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$61,890	\$158,383			156%
	11100 Regular Programs; Elementary	\$3,155,347	\$6,408,131	\$8,648,107	\$10,682,817	239%	67%	24%
	11200 Regular Programs; Middle/Junior High	\$1,897,114	\$3,522,913	\$4,611,299	\$5,910,496	212%	68%	28%
	11300 Regular Programs; High School	\$1,811,177	\$3,083,013	\$3,982,403	\$4,846,995	168%	57%	22%
	11450 Vocational Education; Consumer and Homemaking	\$175	\$0	\$0	\$0	-100%		
	11470 Vocational Education; Business Education	\$0	\$0	\$1,629	\$1,449			-11%
	11480 Vocational Education; Industrial Education A	\$558	\$0	\$0	\$0	-100%		
	11520 Vocational Education; Area School Participation	\$0	\$0	\$0	\$174,227			
	11590 Other Vocational Education Programs	\$22,473	\$96,187	\$26,492	\$136,292	> 500%	42%	414%
	11920 Other Regular Programs; Project 4R	\$2,000	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$59,669	\$22,223	\$49,388	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$14,274	\$16,336	\$184,482	> 500%	> 500%	> 500%
	12210 Mental Disabilities; Mild Mental Disabilities	\$602,860	\$1,586,185	\$880,263	\$38,792	-94%	-98%	-96%
	12350 Physical Impairment; Homebound	\$6,630	\$25,844	\$14,290	\$11,370	71%	-56%	-20%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$625	\$0	\$0	\$30,672	> 500%		
	12510 Culturally Different; Communication Disorders	\$142,724	\$337,704	\$224,248	\$84,412	-41%	-75%	-62%
	12610 Learning Disability	\$0	\$0	\$0	\$44,712			
	12810 Special Education Preschool	\$55,640	\$222,238	\$258,795	\$205,140	269%	-8%	-21%
	12900 Other Special Programs	\$18,500	\$17,303	\$1,539,733	\$3,131,896	> 500%	> 500%	103%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$3,489	\$0	\$0	\$0	-100%		
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$407	\$0	\$0		-100%	
	14100 Summer School Programs; Elementary	-\$862	\$0	\$0	\$0			
	14300 Summer School Programs; High School	\$23,005	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$0	\$7,607	\$8,033	\$7,362		-3%	-8%
	16200 Preventive Remediation	\$37,337	\$73,262	\$70,682	\$47,387	27%	-35%	-33%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$65,396	\$94,360	\$123,200	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$357,397	\$855,910	\$891,024	\$0	-100%	-100%	-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$17,376	\$956,274			> 500%
	22110 Improvement of Instruction; Service Area Direction	\$4,099	\$166,214	\$247,101	\$260,108	> 500%	56%	5%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$22,199	\$13,196	\$25,621	\$32,371	46%	145%	26%
	22130 Improvement of Instruction; Instructional Staff Training	\$20,501	\$117,458	\$136,777	\$128,006	> 500%	9%	-6%
	22220 Library/Media Services; School Library	\$294,524	\$480,399	\$606,788	\$746,168	153%	55%	23%
	22230 Library/Media Services; Audiovisual	\$5,940	\$14,207	\$20,381	\$16,906	185%	19%	-17%
	22290 Library/Media Services; Other Educational Media Services	\$9,177	\$41,009	\$4,327	\$0	-100%	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$29,970	\$24,944	\$12,991	-57%	-57%	-48%
	22360 Instruction, Related Technology; Network Support	\$0	\$1,071,135	\$1,044,464	\$389,200	-64%	-64%	-63%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$5,901			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$294,515	\$433,567	\$505,818	\$458,862	56%	6%	-9%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$149,800	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$294,130	\$1,249,053	\$762,943	\$0			
Student Academic Achievement Total		\$9,206,338	\$20,133,574	\$24,804,352	\$28,703,671	212%	43%	16%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$44,039	\$0	\$0		-100%	
	21210 Guidance Services; Service Area Direction	\$30,862	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$226,128	\$609,792	\$997,415	\$1,510,908	> 500%	148%	51%
	21340 Health Services; Nurse Services	\$121,823	\$194,095	\$304,037	\$373,305	206%	92%	23%
	21390 Health Services; Other Health Services	\$16,693	\$35,658	\$29,990	\$15,372	-8%	-57%	-49%
	21420 Psychological Testing	\$3,675	\$10,342	\$45,753	\$28,522	> 500%	176%	-38%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$41,057			
	21810 Special Education Administration; Service Area Direction	\$124,758	\$84,037	\$119,081	\$153,609	23%	83%	29%
	24100 Office of The Principal	\$1,055,122	\$1,747,377	\$2,401,769	\$3,212,017	204%	84%	34%
	24900 Other Support Services, School Administration	\$55,140	\$158,261	\$206,139	\$326,051	491%	106%	58%
Student Instructional Support Total		\$1,634,202	\$2,883,600	\$4,104,185	\$5,660,840	246%	96%	38%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$24,038	\$27,350	\$21,323	\$21,728	-10%	-21%	2%
	23120 Board of Education; Service Area Assistants	\$31,512	\$47,340	\$62,251	\$100,886	220%	113%	62%
	23150 Board of Education; Legal Services	\$936	\$8,372	\$20,256	\$14,744	> 500%	76%	-27%
	23160 Board of Education; Promotion Expenses	\$0	\$1,221	\$6,388	\$5,971		389%	-7%
	23190 Board of Education; Other Governing Body Services	\$17,746	\$10,628	\$12,849	\$8,582	-52%	-19%	-33%
	23210 Executive Administration; Office of The Superintendent	\$300,156	\$320,925	\$428,980	\$470,583	57%	47%	10%
	23220 Executive Administration; Community Relations	\$52,604	\$94,491	\$105,935	\$116,825	122%	24%	10%
	23230 Executive Administration; Staff Relations and Negotiations	\$10,395	\$65,816	\$67,244	\$27,897	168%	-58%	-59%
	23290 Executive Administration; Other Executive Administration Services	\$25	\$22,180	\$84,481	\$89,628	> 500%	304%	6%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$80,224	\$123,096	\$165,060	106%		34%
	25120 Fiscal Services; Service Area Direction	\$0	\$31,213	\$15,361	\$22,798		-27%	48%
	25150 Fiscal Services; Payroll Services	\$56,506	\$179,564	\$231,227	\$329,930	484%	84%	43%
	25191 Other Fiscal Services; Refund of Revenue	\$577,993	\$52,269	\$54,163	\$268,596	-54%	414%	396%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Westfield-Washington Schools (3030)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25192 Other Fiscal Services; Petty Cash	\$0	\$400	\$300	\$250		-38%	-17%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$15,145	\$45,843	\$58,883		289%	28%
	25196 Other Fiscal Services; Cash Change	\$683	\$1,790	\$1,531	\$1,781	161%	-1%	16%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$33,485	\$137,131			310%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$205	\$610			198%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$6			
	25750 Personnel Services; Health Services	\$4,441	\$2,851	\$78,172	\$440,103	> 500%	> 500%	463%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$1,503,259	\$9,798			-99%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$97,009	\$189,026			95%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$503,322	\$1,126,300			124%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$280,595	\$587,116			109%
	25920 Ditch Assessments	\$0	\$124	\$0	\$1,222		> 500%	
	25950 Other Assessments	\$0	\$0	\$0	\$4,948			
	25990 Other Support Services, Central	\$11,484	\$561,321	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,467,799	\$3,714,150	\$3,679,291	\$4,532,927	84%	22%	23%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,805	\$0	\$60,658	-\$60,658	< -500%		-200%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,650,288	\$2,108,958	\$1,521,185	\$3,013,609	83%	43%	98%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$9,168	\$2,818	\$1,273	\$0			
	26499 2007 Account Code - Other	\$43,418	\$40,217	\$4,564	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$913	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$65,146	\$141,900	\$141,699		118%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$104,726	\$402,453	\$249,058	\$224,731	115%	-44%	-10%
	27010 Student Transportation; Service Area Direction	\$126,055	\$125,234	\$126,502	\$94,918	-25%	-24%	-25%
	27100 Student Transportation; Vehicle Operation	\$533,153	\$938,968	\$1,341,216	\$1,614,954	203%	72%	20%
	27200 Student Transportation; Monitoring Services	-\$10,799	\$108,526	\$115,001	\$144,998		34%	26%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$242,012	\$567,046	\$784,497	\$849,414	251%	50%	8%
	27400 Student Transportation; Purchase of School Buses	\$213,955	\$242,630	\$730,769	\$812,847	280%	235%	11%
	27500 Student Transportation; Insurance on Buses	\$21,094	\$3,574	\$2,867	\$1,273	-94%	-64%	-56%
	27900 Student Transportation; Other Student Transportation Services	\$51,259	\$77,619	\$101,676	\$152,262	197%	96%	50%
	27910 Student Transportation; Bus Driver Training	\$0	\$267	\$2,651	\$739		177%	-72%
	31200 Food Services Operations; Food Preparation and Dispensing	\$814,390	\$918,081	\$1,129,050	\$974,151	20%	6%	-14%
	31400 Food Services Operations; Food Purchases	\$0	\$627,310	\$835,163	\$860,380		37%	3%
	31900 Other Food Services	\$13,371	\$0	\$0	\$0	-100%		
Overhead and Operational Total		\$7,379,126	\$11,466,222	\$14,604,595	\$17,558,644	138%	53%	20%
Nonoperational								
	33200 Community Recreation	\$24,320	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$127,170	\$185,185	\$253,145	\$240,500	89%	30%	-5%
	33990 Other Community Services; Other	\$3,874	\$11,700	\$19,973	\$23,130	497%	98%	16%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$1,154,279	\$0			-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$26,650	\$24,780	\$18,345	\$57,207	115%	131%	212%
	45100 Building Acquisition, Construction and Improvements	\$1,368,720	\$0	\$679,667	\$3,985	-100%		-99%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$308,184	\$196,500	\$134,428	\$144,785	-53%	-26%	8%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$843,436	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$327,042	\$338,904	\$498,768	\$331,898	1%	-2%	-33%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	-\$350,000	\$0			
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$402,189	\$370,000	\$230,000		-43%	-38%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$5,858	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$177,060	\$159,951			-10%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$60,475	\$172,385	\$247,464	\$311,713	415%	81%	26%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,628,969	\$13,507,500	\$8,500,000	\$9,685,000	46%	-28%	14%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$9,057,586	\$8,826,244			-3%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$75,710	\$77,373			2%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$0	\$1,472			
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$35,864	\$23,206			-35%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$5,650	\$0			-100%
	54200 Common School Fund; Principal	\$239,945	\$187,086	\$145,568	\$132,729	-45%	-29%	-9%
	54250 Common School Fund; Interest	\$0	\$0	\$11,035	\$16,660			51%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$4,400	\$9,300			111%
	60700 Nonprogramed Charges; Scholarships	\$19,050	\$37,100	\$56,823	\$43,875	130%	18%	-23%
Nonoperational Total		\$9,983,693	\$15,063,329	\$21,095,765	\$20,319,030	104%	35%	-4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$85,491	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$785,622	\$1,527,947	\$908,883	\$0			
	26494 2007 Account Code - Group Insurance	\$1,277,306	\$2,806,652	\$2,055,690	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,863	\$4,533	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$59,680	\$0	\$724,674	\$0			
Prorated By Fund Total		\$2,208,100	\$4,336,462	\$3,693,781	\$0			